

Amendment No. 2 to SB3099

**Ketron
Signature of Sponsor**

FILED

Date _____

Time _____

Clerk _____

Comm. Amdt. _____

AMEND Senate Bill No. 3099*

House Bill No. 3517

by deleting the amendatory language of Section 1 and by substituting instead the following:

§ 67-1-1012.

(a) Every city or county collector of taxes may, with approval of the city or county legislative body, retain agents to identify taxpayers who are not filing, paying, or filing and paying, any tax due such city or county. The collector of taxes may, with the approval of the legislative body, also retain agents to review, audit, or review and audit, taxpayers and their data to determine the amount of taxes owed.

(b) If a tax collector retains any such agent, the agent is deemed to be a tax collector for the purpose of having access to all statements, reports, data, or returns of a taxpayer and is subject to the provisions of § 67-1-1709.